

BBA ACCOUNTING ASSESSMENT 2013-2014

ACCLG2 – Demonstrate competency in interpersonal, oral and written communications in an accounting context.

Course: BCIS 4366 – Business Modeling and Decision Making

Measure: Project

Intended Result: 100%

Actual Result: 3.48/4 or 87%

Historical Results – Overall Score: 2011-2012/86%; 2012-2013/88% 2013-2014/87%

Use of Results: The students achieved 3.48/4 or 87% average on the projects. They are required to present projects requiring the appropriate use of information resources, technology and advanced Excel. The instructor will hone the expectations of the project and enhance the preparation of the students prior to their launching the projects. The College of Business will be reevaluating in which course learning goals are assessed and moving most goals to core business courses. This will be a significant change to the assessment program and should begin in Spring 2015.

ACCLG3 – Demonstrate knowledge of contemporary theory and practice in accounting.

Course: ACC 4303

Measure: Standardized Exam – Major Field Test (MFT) – Overall score for accounting majors

Intended Result: 50%

Actual Result: 77%

Historical Results – Overall Score: 2008-2009/75%; 2009-2010/85%; 2010-2011/75%; 2011-2012/60%; 2012-2013/82%; 2013-2014/77%

Use of Results: While the overall MFT score for accounting majors dropped this year from 82% to 75% it is still well above the target of 50%. This overall score includes scores for nine disciplines within the College of Business. The accounting instructors will emphasize the importance of the various disciplines to an accounting career and encourage the students to excel in all areas of study. In addition, we have added the use of a homework management

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system in ACC 2302 (Principles of Managerial Accounting) to facilitate an added emphasis on managerial accounting for all business majors.

ACCLG4 – Demonstrate acceptable ethical awareness and moral reasoning

Course: MGT 4302

Measure: Paper

Intended Result: 75%

Actual Result: 87%

Use of Results: The ethics paper addresses three major aspects of ethical awareness and moral reasoning: (1) The student analyzes his/her own and others' ethical viewpoints, assumptions and limitations including the relevance of context. They recognize the complexity of the ethical issue. (2) The student identifies and explains ethical questions, issues and situations clearly and comprehensively. (3) The student selects, interprets and evaluates needed information comprehensively. The student selects, interprets and evaluates needed information comprehensively. The student selects, interprets and evaluates ethical principles relevant to the issues and questions. The results for this learning goal improved from 75% in 2012-2013 to 87% in 2013-2014. The instructor will update materials with current examples from the business media demonstrating the pervasiveness of ethical dilemmas in society and the importance of resolving them in a fair and just manner. The College of Business will be reevaluating in which course learning goals are assessed and moving most goals to core business courses. This will be a significant change to the assessment program and should begin in Spring 2015.

ACCLG5 – Demonstrate knowledge of foreign currency concepts, transactions and financial statements.

Course: ACC 4312

Measure: Exam

Intended Result: 4/4 or 100%

Actual Result: 329/4 or 82%

Use of Results: The students demonstrate their comprehension of principles and their collective ability to apply the principles to record international transactions involving the

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exchange of international currencies. They also must demonstrate an understanding of how translation affects income statement and balance sheet values for reporting purposes. The students garnered 82% on an examination covering these concepts. The professors will examine the weaknesses and expand course materials to strengthen the coverage of global accounting issues. This is the second year to use this assessment measure and this year we showed an improvement from 75% in 2012-2013 to 82% in 2013-2014. The College of Business will be reevaluating in which course learning goals are assessed and moving most goals to core business courses. This will be a significant change to the assessment program and should begin in Spring 2015.